

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2009-10**

Department:

**CHILD SUPPORT  
SERVICES (03700)**

Function:

**Public Protection**

Activity:

**Judicial**

Fund:

**General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<b><u>SALARIES &amp; EMPLOYEE BENEFITS</u></b>				
710102 Permanent Salaries	1,753,402	1,885,645	1,850,000	1,850,000
710103 Extra Help	20,282	23,200	23,200	23,200
710105 Overtime	184	5,000	5,000	5,000
710107 Premium Pay	4,965	5,000	5,000	5,000
710200 Retirement	358,306	469,480	467,500	467,500
710300 Health Insurance	270,626	322,992	257,400	257,400
710400 Workers' Compensation Insurance	27,995	26,899	23,821	23,821
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,435,760</b>	<b>2,738,216</b>	<b>2,631,921</b>	<b>2,631,921</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
720300 Communications	37,298	38,802	38,802	38,802
720500 Household Expense	10,487	18,670	18,975	18,975
720600 Insurance	5,554	5,392	605	605
720601 General Insurance	0	0	521	521
720605 Employer Share Retiree Insurance	20,209	34,085	40,000	40,000
720800 Maintenance - Equipment	6,701	17,411	17,411	17,411
720900 Maintenance - Structures & Grounds	4,477	3,000	3,000	3,000
721100 Memberships	10,407	1,100	1,100	1,100
721300 Office Expense	92,548	135,000	90,000	90,000
721400 Professional & Specialized Services	209,535	243,334	206,450	206,450
721500 Publications & Legal Notices	0	1,000	1,000	1,000
721600 Rents & Leases - Equipment	2,376	0	0	0
721700 Rents & Leases - Bldgs & Improvements	1,675	0	0	0
721900 Special Departmental Expense	16,776	16,562	16,562	16,562
722000 Transportation & Travel	35,403	15,000	15,000	15,000
722100 Utilities	25,776	34,000	34,000	34,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>479,222</b>	<b>563,356</b>	<b>483,426</b>	<b>483,426</b>

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<b><u>OTHER CHARGES</u></b>				
730302 Retire - Capital Lease	18,433	10,520	28,072	28,072
730502 Interest - Capital Lease	22,630	30,544	54,056	54,056
<b>TOTAL OTHER CHARGES</b>	<b>41,063</b>	<b>41,064</b>	<b>82,128</b>	<b>82,128</b>
<b><u>FIXED ASSETS</u></b>				
740200 Buildings & Improvements	0	0	0	0
740300 Equipment & Furniture	2,676	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>2,676</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - CHILD SUPPORT SERVICES</b>	<b>2,958,721</b>	<b>3,342,636</b>	<b>3,197,475</b>	<b>3,197,475</b>

COMMENTS

The function of this Department is to locate and obtain financial support from parents who fail to support their children. This Department is also charged with the responsibility of initiating steps to enforce court orders regarding child support for civil cases and the establishment of paternity. The Program also reduces welfare grants to AFDC cases by requiring absent parents to contribute to the support of their children.

In 2009-10, the Department will remain 100% subvented with a combination of State and Federal funding, with no impact on the General Fund. This continues to become more challenging each year as the State and Federal allocations have been held flat for several years. The Department continues to hold several positions vacant and make ongoing efforts to reduce operational costs.

WORKLOAD

The State requires that the following three categories to be reported based on a calculation at the end of the Federal Fiscal Year:

	<u>Current Assistance</u>	<u>Former Assistance</u>	<u>Never Assistance</u>	<u>Total</u>
October 2007	2,224	3,634	1,155	<u>7,013</u>
October 2008	2,220	3,452	1,248	<u>6,920</u>
February 2009				<u>7,155*</u>

\*The Department was not able to provide a breakdown of the total February 2009 caseload at the time this document was finalized.

If the client is currently receiving Public Assistance, or has formerly received Assistance, the incentives received for these cases are higher than a client who has never received Assistance.

REVENUE

The Department receives a closed end allocation which is determined by the State of California. This allocation is a combination of State (A) & Federal (B) revenue as detailed below. In addition, the Department accrues interest on the trust funds that hold all incoming State & Federal revenues and can use that as a funding source (C). If Departmental expenditures exceed the combination of State, Federal and Interest revenues, reserve funds from the Child Support Excess Incentive Trust Fund (5591) can be used to claim Additional Federal Revenue (D) to cover up to 66% of the revenue shortfall. As a last resort, if the Department still has a revenue shortfall, the Excess Incentive Trust Fund (E) can be used to make up the difference. The following is a recap:

	2007-08 <u>Actual</u>	2008-09 <u>Actual &amp; Estimated</u>	2009-10 <u>Projected</u>
(A) State - Child Support Administration	\$ 1,064,777	\$ 983,532	\$ 1,022,248
(B) Federal - Child Support Administration	1,887,945	1,909,209	1,984,364
(C) Interest Revenue from Trust Accounts	92,966	31,735	49,846
(D) Additional Federal Revenue	119,341	275,986	290,654
(E) Excess Incentive Trust Fund (5591)	<u>-0-</u>	<u>142,174</u>	<u>-0-</u>
	<u>\$ 3,165,029</u>	<u>\$ 3,342,636</u>	<u>\$ 3,347,112*</u>

NOTE TO AUDITOR:

\*In years where revenues exceed expenditures the Department is billed for its share of the Countywide Cost Allocation Plan, which covers indirect County services to the Department such as Personnel, Auditor, Legal, Purchasing, Administration, etc. In FY 2009-10 the Department can draw down additional Federal revenues to cover 66% or \$149,637 of their full 2009-10 cost allocation amount of \$226,723. The remaining 34% of the cost allocation amount is being considered the local match necessary to draw down the additional Federal revenue.

NOTE TO DEPARTMENT:

\*Include in your Federal claims the amount of \$149,637 as a portion of the Cost Allocation Plan expense.

STAFFING

	2008-09 <u>Authorized</u>	2009-10 <u>Request &amp; Recommend</u>
<u>Permanent</u>		
Accounting Technician I/II	2	2
Administrative Assistant	1	1
Child Support Assistant I/II	11	11
Child Support Assistant III	5	5
Child Support Special Programs Coordinator	3	3
Child Support Specialist I/II	15	15
Child Support Specialist III	3	3
Deputy Director of Child Support Services	1	1
Deputy District Attorney I/II/III/Senior	2	2
Director of Child Support Services	1	1
District Attorney Criminal Investigator	1	1*
Office Assistant I/II	6	6
Personnel Technician I/II or Office Assistant I/II	0.5	0.5
Program Secretary	1	1
Staff Services Analyst I (General)	1	1
Supervising Child Support Specialist	1	1
Total Permanent	<u>54.5</u>	<u>54.5</u>

\*The District Attorney Criminal Investigator position is provided by the District Attorney's Office, but is funded in the Child Support Services budget. For Fiscal Year 2009-10, this position will not be funded or filled.

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$1,850,000 based on cost of current and recommended staff. Due to budget limitations approximately 15 vacant positions will not be filled this fiscal year.
- 710103 Extra Help (\$23,200) is recommended for extra-help staff. This is the State approved allocation.
- 710105 Overtime (\$5,000) is recommended for State required data changes as needed.

SALARIES & EMPLOYEE BENEFITS (continued)

- 710107      Premium Pay is recommended at \$5,000 to cover the cost of bilingual pay.
- 710200      Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300      Health Insurance is based on the employer's share of health insurance premiums.
- 710400      Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300      Communications (\$38,802) is recommended based on estimated usage. This will also pay for the \$5,959 cost of County WAN connections required by the Child Support mission.
- 720500      Household Expense (\$18,975) pays for janitorial services for the building. Janitorial services and supplies are provided by a contract service. This amount also includes garbage disposal costs.
- 720600      Insurance is the Department's contribution to the County's Self-Insured Liability Program.
- 720601      General Insurance is the Department's contribution to the County's Property Insurance Program.
- 720605      Insurance - Employer Share of Retiree Insurance Cost (\$40,000) covers the annual cost of the County's share of health insurance costs for retirees from the Department.
- 720800      Maintenance - Equipment (\$17,411) This account pays for maintenance agreements for typewriters, calculators, general office maintenance, vehicles, computer equipment, and a \$4,112 County WAN maintenance charge.
- 720900      Maintenance - Structures and Grounds is recommended at \$3,000. This account pays for the various maintenance requirements of the Child Support building, allowing the County to be reimbursed by the Federal and State Governments.
- 721100      Memberships is recommended at \$1,100 to pay for California Attorney Dues (\$970) and other miscellaneous dues (\$130).

SERVICES & SUPPLIES (continued)

721300     Office Expense is recommended at \$90,000. This account provides funds for printed forms, general office and copy supplies, State-directed customer services activities and mailing costs.

721400     Professional & Specialized Services (\$206,450) This account pays for the following services:

Software	\$ 1,017
Genetic Testing/Paternity Declarations	\$ 22,307
Service of Process	\$ 70,000
County IT Staff Support	\$ 113,126

721500     Publications & Legal Notices is recommended at \$1,000.

721900     Special Departmental Expense is recommended at \$16,562. This account pays for the property taxes for the new facility, supportive documents and records, camera supplies, or Court exhibits that the Child Support section may require.

722000     Transportation & Travel is recommended at \$15,000 and funds the staff's attendance at meetings, training sessions, and conferences. This account also provides funds for State computer training.

722100     Utilities is recommended at \$34,000 based on actual costs for the Child Support building.

OTHER CHARGES

730302     Retire- Capital Lease is recommended at \$28,072. This expense is substantially higher than the previous two fiscal years because 50% of the charges in those years were pre-paid by drawing down additional Federal funds in prior years.

730502     Interest- Capital Lease is recommended at \$54,056. This expense is substantially higher than the previous two fiscal years because 50% of the charges in those years were pre-paid by drawing down additional Federal funds in prior years.